



## IOWA LEGAL AID VOLUNTEER LAWYERS PROJECT A LEGAL RESOURCE FOR LOW-INCOME IOWANS

A project of Iowa Legal Aid  
in cooperation with the  
Iowa State Bar Association

### **WHY IOWA'S POOR NEED YOUR HELP:**

The demand for civil legal representation has outstripped the available legal resources. Federally funded Iowa Legal Aid – the principal provider of free legal assistance in Iowa – is unable to meet all of the legal needs of Iowa's low-income population.

A 2005 study, "*Documenting the Justice Gap in America - The Current Unmet Civil Legal Needs of Low-income Americans*," by the Legal Services Corporation found that:

- ✓ For every client served by an LSC-funded program, at least one person who sought help was turned down because of insufficient resources.
- ✓ Only a very small percentage of the legal problems experienced by low-income people (one in five or less) are addressed with the assistance of a private attorney or a legal aid lawyer.

### **HOW LAWYERS CAN HELP IOWA'S POOR:**

A little of your time can make a big difference. By contributing your expertise through the Iowa Legal Aid Volunteer Lawyers Project, you can provide desperately needed legal assistance. It is projected that approximately 400,000 low-income people in Iowa cannot afford an attorney, yet have serious legal problems. The Lawyers Code of Professional Responsibility encourages every lawyer to aspire to provide at least 50 hours of pro bono legal services per year.

The Iowa Legal Aid Volunteer Lawyers Project can help attorneys to meet that aspiration while at the same time providing much needed representation to low-income clients in a variety of civil legal matters including consumer problems, landlord/tenant disputes, family law issues, civil rights and government benefit cases.

### **WHO CAN PARTICIPATE IN THE VOLUNTEER LAWYERS PROJECT?**

All Iowa attorneys, recent admittees as well as experienced practitioners, are encouraged to participate in the Volunteer Lawyers Project. Less experienced attorneys will gain valuable litigation experience through their contributions. Established members of the bar may benefit from the opportunity to explore new areas of practice and develop new insights into the problems of the poor.

The Volunteer Lawyers Projects are an innovative approach to providing high quality services to Iowa's low-income population. To be successful, however, they must receive contributions of time and expertise from attorneys who are committed to ensuring equal justice for all Iowans. Your help is urgently needed. With the help of all Iowa attorneys, the impact would be extraordinary. Please volunteer.

## HOW THE VOLUNTEER LAWYERS PROJECT WORKS:

Iowa has three Volunteer Lawyers Projects. They are Iowa Legal Aid's Volunteer Lawyers Project, serving residents of 97 Iowa counties, the Polk County Bar Association Volunteer Lawyers Project, which serves residents of Polk County, and the Scott County Pro Bono Project, which services residents of Scott County. The Volunteer Lawyers Projects are designed to give participating attorneys control over the number of pro bono referrals to be accepted and the decision as to whether to accept a given referral at a given time. Volunteer lawyers are initially contacted by a Referral Coordinator, rather than by the would-be client, and are given the opportunity to accept or decline each referral.

- ✓ Clients have been screened to determine financial eligibility and to ascertain the existence of a legal problem.
- ✓ Volunteer attorneys are referred cases only in those areas of law in which they have agreed to practice.
- ✓ Attorneys may decline any case and have full authority over the number of cases they will accept.
- ✓ A case fact memo and, when appropriate, a brief legal analysis is provided.
- ✓ Attorneys are contacted by telephone, fax or e-mail, prior to referral to ensure that they will be willing to accept a particular case.
- ✓ Although clients referred through the Project are charged no fee, volunteer attorneys are free to recover a fee from the opposing party or public funds.

## BENEFITS FOR VOLUNTEER LAWYERS PROJECT PARTICIPANTS:

- ✓ Attorneys can join **probono.net/iowa** and have access to resources including a library of poverty law materials, a calendar of events and information on volunteer opportunities.
- ✓ Staff attorneys experienced in specific areas of poverty law are available to provide technical assistance, research and co-counseling.
- ✓ Participating attorneys are eligible to attend accredited Project Sponsored continuing legal education seminars at a reduced rate.
- ✓ Malpractice coverage is provided to volunteer attorneys for all cases accepted.
- ✓ Iowa Legal Aid is your screening tool: when approached for free legal services, you can tell people to apply for Iowa Legal Aid and if they qualify, then a referral can come.

For more information, contact:



IOWA LEGAL AID  
VOLUNTEER LAWYERS PROJECT

1111 9<sup>th</sup> Street, Suite 230  
Des Moines, Iowa 50314-2527  
515-243-2980 extension 1651  
800-798-0311

[www.probono.net/iowa](http://www.probono.net/iowa)



## CENTRAL ADMINISTRATIVE OFFICE

1111 9TH STREET, SUITE 230  
DES MOINES, IOWA 50314-2527



(515) 243-2151 or (800) 532-1275  
ESPAÑOL (800) 272-0008 FAX (515) 246-6075

[www.iowalegalaid.org](http://www.iowalegalaid.org)

August 24, 2007

FIELD(name)  
FIELD(address)  
FIELD(city), FIELD(state) FIELD(zip)

Re: Iowa Legal Aid Services

Dear FIELD(salutation):

Congratulations on obtaining your Iowa license to practice law, and welcome to the Iowa legal community. We want to introduce you to Iowa Legal Aid, and how we can help each other fulfill our obligations to low-income Iowans.

Iowa Legal Aid is a non-profit organization that provides civil legal assistance to low-income Iowans. We provide services to people in all of Iowa's 99 counties through offices located in Sioux City, Council Bluffs, Des Moines, Mason City, Waterloo, Davenport, Dubuque, Iowa City, Cedar Rapids, and Ottumwa. Services to people in Scott and Clinton Counties are provided through a sub-contract with HELP Legal Assistance in Davenport.

### Services of Iowa Legal Aid

Iowa Legal Aid helps its clients with non-criminal issues involving basic necessities and fundamental rights. For over 30 years, we have helped thousands of eligible clients, shielding many from the ravages of domestic abuse, unlawful evictions, disconnection of utilities, denial of health care and public benefits, tax problems, end of life planning issues and illegal debt collection practices. **In 2006, Iowa Legal Aid provided direct legal representation involving almost 16,000 cases that helped more than 37,200 persons.**

### Iowa Legal Aid Governance and Funding

Iowa Legal Aid is governed by an eighteen-member volunteer Board of Directors, with eleven of the Board members being attorneys appointed by the Iowa State Bar Association. In addition to the funding Iowa Legal Aid receives from the national Legal Services Corporation, other major funding comes from the State of Iowa, the Iowa Lawyers Trust Account Commission, the U. S. Department of Justice through the Violence Against Women Act, Area Agencies on Aging, and numerous United Ways. In recent years, due to reductions in funding from the federal government and other sources, we have also begun raising funds through the Campaign for Equal Justice, our annual fundraising campaign, which raises over \$350,000 each year from lawyers and other people dedicated to equal access to justice for low-income Iowans.

### **Volunteer Lawyers Projects**

As you know, lawyers have a professional obligation (see Iowa Rule of Professional Conduct 32:6.1) to aspire to provide at least 50 hours of pro bono legal services per year. **We can help you meet that obligation with training and opportunities to access resources that will assist you in your practice.** A substantial majority of the hours should be provided without fee, or expectation of fee, to persons of limited means or to organizations that address the needs of persons of limited means. Iowa Legal Aid provides numerous opportunities that allow you to fulfill your obligation to help low-income Iowans. First and foremost, Iowa has three Volunteer Lawyers Projects. They are Iowa Legal Aid's Volunteer Lawyers Project, the Polk County Bar Association Volunteer Lawyers Project, and the Scott County Pro Bono Project. Potential clients contact Iowa Legal Aid offices and we screen the clients for financial eligibility and to ensure that they have a legitimate legal problem. We then refer the cases to the Volunteer Lawyers Projects, which place the cases with one of the more than 2,900 participating attorneys.

The types of cases referred to attorneys through the Volunteer Lawyers Projects generally involve matters concerning family law, wills and end-of-life planning, consumer problems and tax related matters. Enclosed is a brochure about Iowa Legal Aid's Volunteer Lawyers Project. If you have not yet signed up for one of Iowa's three Volunteer Lawyers Projects, please use the enclosed registration form to join so that we can begin helping each other to fulfill our obligations to Iowa's low-income people.

**As a lawyer in Iowa, you are also invited to join *probono.net/iowa* which is a collaborative project involving Iowa Legal Aid, the Volunteer Lawyers Projects, and attorneys in public and private practice throughout the state.** *Probono.net/iowa* provides a comprehensive collection of information on legal topics, upcoming events such as continuing legal education opportunities, and resources about civil law practice for member of Iowa's justice community. This is a free service for attorneys and a brochure about the project is enclosed.

In addition to taking cases through the Volunteer Lawyers Projects, many of our offices have intake projects in which local attorneys meet with clients in our local offices to give initial counsel and advice or some type of brief service without needing to take the case on a long-term basis. If you are interested in participating in an intake project, please contact the managing attorney of one of our local offices listed in the enclosed Iowa Legal Aid brochure. Attorneys who participate in one of the Volunteer Lawyers Projects, or with an intake project, meet only with clients who comply with the strict financial eligibility criteria required by the Federal government. We provide malpractice insurance for all attorneys who participate in the Volunteer Lawyers Projects. The *Volunteer Lawyers Project Practice Manual*, which is an extensive manual about poverty law issues that affect low-income Iowans is available online at *probono.net/iowa*. Finally, attorneys participating in the Volunteer Lawyers Projects, or in intake projects, are admitted at a free or reduced rate to numerous continuing legal education programs that Iowa Legal Aid presents throughout the year.

### **Other opportunities for volunteer attorneys**

The Volunteer Lawyers Projects are an important component of the justice system in Iowa. Since decreased funding has significantly reduced Iowa Legal Aid's staff during the past ten years, volunteer attorneys provide an essential safety net to our clients. In 2006, volunteer attorneys represented clients in almost 1,400 cases and donated services valued at almost 1.9 million dollars.

Page Three

These services are essential to the well-being of our clients and are important to both the clients and the volunteer attorneys.

In addition to the Volunteer Lawyers Projects, Iowa Legal Aid also has a referral panel in which attorneys can participate. This panel of attorneys to whom Iowa Legal Aid refers clients who do not qualify financially for Iowa Legal Aid's services, or because the type of case is fee-generating. Our special projects that refer people to private attorneys on a fee-for-service basis include the Legal Hotline for Older Iowans, the Iowa Returning Veterans Legal Assistance Project, and the Upper Midwest Pension Rights Project. Enclosed is a registration form for the Special Projects Referral Panel. If you wish to register for the Special Project Referral Panel, please complete the registration form and note the types of cases that you would be willing to accept on a fee basis. In addition, Iowa Legal Aid normally refers Social Security and SSI disability cases to the private bar on a fee-for-service basis. If you are interested in having those types of cases referred to you, contact the managing attorney of the local office in your area.

### **Annual Campaign for Equal Justice**

As mentioned earlier, Iowa Legal Aid now has an annual fundraising campaign called the Campaign for Equal Justice. The Campaign was started as a result of reduced state and federal funding, but more importantly as a way we can partner with the legal community to help provide services to more people. **Iowa Legal Aid currently turns away approximately 10,000 potential clients a year because of a lack of resources** to provide services to them either through Iowa Legal Aid staff or through the Volunteer Lawyers Projects. Each year we ask lawyers to lead the way in providing additional resources to Iowa Legal Aid by making a donation of at least \$250 per year. Law firms which, either as a firm, or through donations of individual lawyers, contribute an amount which equals \$250 for each lawyer in the firm, become members of the Campaign's Leadership Circle. Membership in the Leadership Circle is advertised in the *Iowa Lawyer* and through other means. If you have not yet made a financial donation to Iowa Legal Aid's Campaign for Equal Justice, we urge you to make a donation at this time by using the enclosed donation envelope, or you can make a donation online at [www.iowalegalaid.org](http://www.iowalegalaid.org).

**Again, welcome to what we hope will be a long and prosperous future in the Iowa legal community.** If you have any questions about Iowa Legal Aid and the services we provide to low-income Iowans, please contact us.

Sincerely,

Arthur A. Neu  
President of the Board of Directors

Dennis Groenenboom  
Executive Director

Enclosures: Iowa Legal Aid's Volunteer Lawyers Project Brochure  
Volunteer Lawyers Project Registration Form  
*Probono.net/Iowa* Brochure  
Iowa Legal Aid Brochure  
Special Projects Referral Panel Registration Form  
Campaign for Equal Justice Donation Envelope

# PRO BONO REGISTRATION FORM (REVISED 7/06)

UPDATED \_\_\_\_\_ NEW \_\_\_\_\_

NAME: \_\_\_\_\_  
FIRM / AGENCY: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY/STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_  
PHONE: ( \_\_\_\_\_ ) \_\_\_\_\_ COUNTY: \_\_\_\_\_  
FAX: ( \_\_\_\_\_ ) \_\_\_\_\_  
E-MAIL: \_\_\_\_\_

## Legal areas in bold indicate the highest level of need:

(Please mark the areas that you will accept referrals)

Administrative Agency No\_\_ Yes\_\_  
Unemployment Benefits \_\_\_\_\_  
Social Security/SSI \_\_\_\_\_  
Driver's License \_\_\_\_\_

Mediation No\_\_ Yes\_\_  
**Family law issues** \_\_\_\_\_  
Other civil issues \_\_\_\_\_

Elder Law No\_\_ Yes\_\_  
Financial POA \_\_\_\_\_  
Health Care POA \_\_\_\_\_  
Living Wills \_\_\_\_\_  
Pension \_\_\_\_\_  
Wills \_\_\_\_\_  
Probate \_\_\_\_\_  
Medicaid/Miller Trust \_\_\_\_\_  
Guardianship/Conservatorship \_\_\_\_\_

Consumer Issues No\_\_ Yes\_\_  
Debt Counseling \_\_\_\_\_  
**Bankruptcy** \_\_\_\_\_  
Garnishment \_\_\_\_\_  
Home Repair Contracts \_\_\_\_\_  
Repossessions \_\_\_\_\_  
Insurance \_\_\_\_\_  
**Tax** \_\_\_\_\_  
Tort defense \_\_\_\_\_

Guardian ad litem No\_\_ Yes\_\_

Family Law No\_\_ Yes\_\_

Employment Law No\_\_ Yes\_\_  
Wage claims \_\_\_\_\_

Adoption \_\_\_\_\_  
**Child support** \_\_\_\_\_  
Custody \_\_\_\_\_  
Domestic Abuse \_\_\_\_\_  
**Dissolution of Marriage** \_\_\_\_\_

Housing No\_\_ Yes\_\_  
Landlord/tenant \_\_\_\_\_  
**Real Estate** \_\_\_\_\_

\*\*\*\*\*  
I am willing to do intake at the local legal aid office. \_\_\_\_\_yes \_\_\_\_\_no

If you are fluent in any language other than English, please indicate which languages: \_\_\_\_\_

## TO COMPLY WITH PROFESSIONAL LIABILITY INSURANCE REQUIREMENTS FOR COVERAGE OF CASES PLACED THROUGH THE VLP, WE NEED THE FOLLOWING COMMITMENT:

I am admitted to practice, am in good standing, and have no disciplinary proceedings pending against me. I will notify the ISBA PSP promptly if I become the subject of a disciplinary complaint, disbarred, suspended, reprimanded, sanctioned or held in contempt by any court, administrative agency or regulatory body. (This information is needed for Iowa Legal Aid which provides malpractice coverage.)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

Please return form to:

Iowa Legal Aid Volunteer Lawyers Project, 1111 9<sup>th</sup> Street, Suite 230, Des Moines, Iowa 50314-2527

\*NOTE: When you volunteer, cases will be placed with you through your local pro bono delivery program:

Polk County Bar Association  
Volunteer Lawyers Project  
515-243-3904

Iowa Legal Aid Volunteer Lawyers  
Project  
800-798-0311

Pro Bono Project of HELP Legal  
Assistance and the Scott County Bar  
Association  
563-322-6216

# IOWA LEGAL AID

## Low-Income Taxpayer Clinic

### Certified Public Accountant Registration Form

UPDATE \_\_\_\_\_ NEW REGISTRATION \_\_\_\_\_

#### **"Help Low-Income Iowans with Tax Problems"**

A little of your time can make a big difference.

NAME: \_\_\_\_\_

FIRM/AGENCY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY/STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_ COUNTY: \_\_\_\_\_

PHONE: (\_\_\_\_) \_\_\_\_\_ FAX: (\_\_\_\_) \_\_\_\_\_ E-MAIL: \_\_\_\_\_

The Project has been designed to give participating accountants control over the number of referrals to be accepted and the decision as to whether to accept a given referral at a given time. Volunteer accountants are initially contacted by an Iowa Legal Aid employee who serves as the Referral Coordinator, rather than by the would-be client, and are given the opportunity to accept or decline each referral.

#### **TO COMPLY WITH PROFESSIONAL LIABILITY INSURANCE REQUIREMENTS FOR COVERAGE OF CASES PLACED BY IOWA LEGAL AID WITH CPAs WE NEED THE FOLLOWING COMMITMENT:**

I am in good standing and have no disciplinary proceedings pending against me either by a state administrative agency or regulatory body or by the Internal Revenue Service. I will notify the Iowa Legal Aid promptly if I become the subject of a disciplinary complaint, have my license revoked or suspended, am reprimanded, sanctioned or held in contempt by any court, administrative agency or regulatory body. (This information is needed for malpractice coverage.)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

Please return form to:

Attn: Julie




Iowa Legal Aid Low-Income Taxpayer Clinic

1111 9th Street, Suite 230

Des Moines, IA 50314-2527

Questions? call Julie Hernandez - 800-798-0311

Participation in Iowa Legal Aid's Low-Income Taxpayer Clinic gives you:

-  Access to resource materials on Iowa Legal Aid's website, [probono.net/iowa](http://probono.net/iowa);
-  Malpractice coverage for all cases accepted;
-  Referrals of only the number of cases you have agreed to accept, and only in your own geographic area;

## Case Update

|           |
|-----------|
| Date:     |
| Attorney: |
| Client:   |

Brief summary of work since last update or acceptance: \_\_\_\_\_

Brief summary of work to be done: \_\_\_\_\_

Anticipated completion date: \_\_\_\_\_

Comments<sup>1</sup>: \_\_\_\_\_

| Tax Issue-check any and all that apply |  |                                 |  |   |  |
|--|--|---------------------------------|--|---|--|
| Collection                             |  | Examination                     |  | Miscellaneous                           |  |
| Levy                                   |  | EITC exam                       |  | Non CDP Appeal                          |  |
| Lien                                   |  | EITC certification              |  | Refund Claim                            |  |
| Payment                                |  | EITC Recertification            |  | Tax Court                               |  |
| Collection Due Process                 |  | Other Correspondence Exam       |  | Refund Litigation                       |  |
| Offer in Compromise                    |  | Non-EITC office/field exam      |  | Relief from Joint and Several Liability |  |
| Installment Agreement                  |  | Automated substitute for Return |  | Employment Tax Liability                |  |
| Currently not Collectible              |  | Automated Underreporter         |  | IRC 6672 Trust Fund Recovery Program    |  |
| Injured Spouse                         |  |                                 |  | Other Civil Penalties                   |  |
|  |  |                                 |  | Non-Filer/Back Filer                    |  |

## Case Closure

(to be completed if case has been closed)

Date Completed: \_\_\_\_\_

Hours Expended: \_\_\_\_\_

\_\_\_\_ Client failed to contact my office

\_\_\_\_ Advised Client only

\_\_\_\_ Contacted IRS on client's behalf/ Power of Attorney signed

\_\_\_\_ Tax returns prepared:

#of returns \_\_\_\_\_ (includes current year non-controversy return ☐)

For Tax Years \_\_\_\_\_

Total Refunds or Tax Credits Received if known \$ \_\_\_\_\_

Was the client's objective:(circle one) Achieved Not Achieved Mixed Client Withdrew

Thank you for your time.

\_\_\_\_\_

<sup>1</sup> Please make any additional comments or suggestions on the back of this form and return to the VLP in the enclosed envelope.



NH BAR Pro Bono  
Referral Program

## Low-Income Taxpayer Project



## VOLUNTEERS NEEDED

Tel: (603) 228-6028

### Our Funding Sources

This program is made possible by a Low-Income Taxpayer Clinic grant provided by the United States Internal Revenue Service\* and by grants from your local United Way organizations.

Support is also provided by the many dedicated volunteers who provide hours of free services to the Low-Income Taxpayer Project.

\* Please note this program is independent from the Internal Revenue Service. It is not an agent of the IRS. The program does not receive preferential treatment from the IRS.



Internal Revenue Service  
DEPARTMENT OF THE TREASURY

Place  
Stamp  
Here

NH Pro Bono Referral Program

Attn: Low-Income Taxpayer Project

2 Pillsbury Street, Suite 300

Concord, New Hampshire 03301

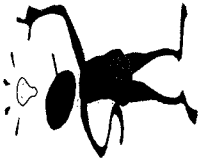
## What is the Low-Income Taxpayer Project?

The Low-Income Taxpayer Project is a program for low to moderate income taxpayers who need assistance with tax controversies before the Internal Revenue Service.

While most taxpayers want to comply with tax laws, they often have trouble understanding what the IRS is requesting from them. Many need assistance to guide them through the administrative process.

This project is part of the NH Bar Association Pro Bono Referral Program. Therefore, it provides the same support system, which includes the following:

- Client Screening
- Case Summaries
- Malpractice Insurance
- Annual Training Sessions
- A lending library on tax law
- Pro Bono Staff Support



Did you know that low-income taxpayers are more likely to be audited than the average taxpayer?

## Our clients need your help!

Here is your opportunity to assist low to moderate income clients who will benefit from your expertise. For those interested, the Low-Income Taxpayer Project provides training and mentors. We also have a staff person who can assist with finding materials or resources you may need for your case.

### What types of cases are accepted by the Project?

The Project is designed to help qualifying taxpayers with federal tax controversies under \$50,000.

This Project does not assist in tax preparation for the current tax year. The Project refers cases involving the following issues:

- Innocent Spouse Relief
- Injured Spouse Relief
- IRS Audits
- Earned Income Tax Credit
- Deficiency Notices
- Levies and Liens

The Project office screens all potential clients for financial eligibility. In most instances, if clients meet the income guidelines and the controversy is under \$50,000 per tax year, they will qualify for assistance.

I want to learn more about the Low-Income Taxpayer Project.

Name

Firm Address

Phone

Email Address

What is the best way to get in touch with you?

Are you willing to take Pro Bono case referrals?  
☐ Yes ☐ No

If so, in what areas would you be willing to help?

**RESOURCES AVAILABLE TO VOLUNTEER ATTORNEYS  
WITH THE PRO BONO REFERRAL PROGRAM  
(September 2003)**

**1. Malpractice Insurance:**

Professional liability insurance is provided through the Pro Bono Referral Program to cover volunteer attorneys handling cases of eligible clients referred through Pro Bono. For attorneys without lawyers malpractice coverage, the Pro Bono Referral Program's insurance policy provides primary coverage for cases handled through Pro Bono of qualified clients.

**2. Court & In-State Service Fees, Waiver of:**

Pro Bono qualified clients are entitled to automatic waiver of filing and in-state service fees under RSA 499:18(b). With appropriate referrals, the Pro Bono Program sends out "Notice of Indigency" forms for the courts that require them. (Cheshire, Grafton and Sullivan Counties are the exception and only require a copy of your referral form.) A sample cover letter to sheriffs requesting waiver of service fees is included on an information sheet that Pro Bono sends with the referral packet.

**3. Litigation Expenses:**

The Pro Bono Program can reimburse volunteer attorneys up to \$30 for out-of-pocket expenses incurred in a Pro Bono case. These expenses include long distance phone calls, travel (at 25¢ per mile), copying costs (at 10¢ per copy), non-waivable out-of-state service fees and other similar expenses. In certain situations, the Program Director can waive this limit and approve reimbursement requests in excess of \$30. Whenever possible, clients should be asked to cover at least a portion of out-of-pocket expenses in their cases.

**4. Depositions:**

Through the generosity of the New Hampshire Court Reporters Association, attorneys can receive free transcription services for depositions in connection with Pro Bono Program cases. To use this resource, contact the Pro Bono Program Secretary or Coordinator at 224-6942.

Guidelines for use of free deposition services include:

- The matter must be directly related to a case handled through the Pro Bono Referral Program.
- Requests should be made at least two weeks in advance, if at all possible.
- Emergency services will only be provided when extenuating circumstances exist and if the resources are available.

**5. Mentors:**

Through its mentoring program, Pro Bono offers linkages between newer attorneys or attorneys new to the practice area of their Pro Bono case and practitioners experienced in areas of the law commonly referred to by Pro Bono. Names of mentors are available by contacting the Pro Bono Program Director or Coordinator.

**6. Pensions/Tax/Financial:**

Help is available regarding "Qualified Domestic Relations Orders" (QDROS) by volunteer attorneys and CPAs. If such assistance is required in a Pro Bono case, attorneys should contact the Program Director. Thanks to the New Hampshire CPA Society and its members, the Pro Bono Program offers referrals to CPAs for information on and assistance with income tax issues, pensions and other financial matters arising in Pro Bono cases.

**7. Interpreters:**

When interpreters are needed for out-of-court client communications, the Pro Bono Program will assist volunteer attorneys in identifying resources and defraying the cost of this expense. Payment of interpreters is subject to prior approval by the Pro Bono Program Director.

**8. Real Estate Appraisals:**

A number of real estate appraisers have volunteered to provide appraisals at no charge when needed in Pro Bono cases. Attorneys should contact the Pro Bono Program Director for more information.

**9. Other Resources:**

At the request of volunteers, the Pro Bono Program will do its best to locate other resources required in representing Pro Bono clients.

**New Hampshire Pro Bono Referral System  
Low-Income Taxpayer Project**

2 Pillsbury Street, Suite 300, Concord, NH 03301  
(603) 224-6942

July 14, 2006

Attorney

**RE: IN-KIND SUPPORT FORM**

Please complete the form below. This is necessary for our compliance with the IRS grant that provides funding for the Low-Income Taxpayer Project. We would very much appreciate your cooperation and assistance in meeting this requirement.

The Attorney handling case: ☐ same as above or \_\_\_\_\_

This information concerns the following client:

**Client Name**

This client's case concerns the following tax years:

☐ 1995 ☐ 1996 ☐ 1997 ☐ 1998 ☐ 1999 ☐ 2000 ☐ 2001 ☐ 2002 ☐ 2003 ☐ 2004

☐ 2005 ☐ 2006

☐ other: \_\_\_\_\_

Please provide a brief description of the services you have provided:

Tax return preparation: ☐ yes: years: \_\_\_\_\_ e-filed? ☐ yes

---

---

---

---

How many hours have you spent on this case in May 2006: \_\_\_\_\_

How many hours have you spent on this case in June 2006: \_\_\_\_\_

## Attorney

This information concerns the following client:

### Client Name

Our grant requires us to report the issues seen by our attorney. Please indicate below which issues are present in the above client's case. More than one category can be selected.

- ☐ Levy   ☐ Lien   ☐ Payment   ☐ Collection Due Process (CDP)   ☐ OIC
- ☐ Installment Agreement   ☐ Currently Not Collectible (CNC)   ☐ EITC Exam
- ☐ EITC Certification   ☐ EITC Recertification   ☐ Other Correspondence Exam
- ☐ Non-EITC Office or Field Exam   ☐ Automated Substitute for Return (ASFR)
- ☐ Automated Underreporter (AUR)   ☐ Non CDP Appeal   ☐ Refund Claim
- ☐ Tax Court   ☐ Refund Litigation   ☐ Relief for Joint and Several Liability
- ☐ Employment Tax Liability   ☐ IRC 6672 Trust Fund Recovery Penalty
- ☐ Other Civil Penalties

Thank you for your continued support of Pro Bono and the Low-Income Taxpayer Project!

Please return this form at your earliest convenience to NH Pro Bono Referral Program Attn:  
Taxpayer Project, 2 Pillsbury Street, Suite 300, Concord, NH 03301

## New Hampshire Pro Bono Referral Program

2 Pillsbury Street, Suite 300

Concord, NH 03301-3502

Phone 603 224-5387 Fax 224-2910

9/1/2006

RE :

Dear

Thank you for agreeing to represent the above-named client in the indicated matter. We are sending information regarding fees, costs and procedures that you should find useful. If for some reason you cannot represent this person, please notify our office immediately.

We would greatly appreciate it if you would return Pro Bono's "Initial Disposition Form" either: 1) after the initial interview or 2) if the client fails to contact you. In the latter instance, please allow 30 days for the client to reach you before returning the Disposition Form to us.

We appreciate your generous service to the Pro Bono Program. Thank you.

### \*INITIAL DISPOSITION FORM\*

Attorney: \_\_\_\_\_ Date: \_\_\_\_\_  
Client: \_\_\_\_\_ Pro Bono # \_\_\_\_\_

\_\_\_ I interviewed client (\_\_\_ by phone or \_\_\_ in person) and will provide representation with the referred matter.

\_\_\_ I interviewed client and will not provide further representation because: \_\_\_\_\_  
\_\_\_\_\_

\_\_\_ Pro Bono hours spent. (Please fill in the number of hours.)

\_\_\_ Client did not contact my office.

Sincerely,

The Pro Bono Program

**FINAL CASE DISPOSITION**

ATTORNEY: \_\_\_\_\_ DATE: \_\_\_\_\_

CLIENT: \_\_\_\_\_ PRO BONO NO: \_\_\_\_\_

TYPE OF CASE: \_\_\_\_\_

Check Major Reason Case Closed:

\_\_\_\_ Counsel and Advice  
\_\_\_\_ Brief Services (other than above)  
\_\_\_\_ Referred Elsewhere for Services  
\_\_\_\_ Insufficient Merit to Proceed  
\_\_\_\_ Client Withdrew or Did Not Return

\_\_\_\_ Neg. Settlement without Litigation  
\_\_\_\_ Neg. Settlement with Litigation  
\_\_\_\_ Admin. Agency Decision  
\_\_\_\_ Court Decision  
\_\_\_\_ Other (please specify) \_\_\_\_\_

Client's Objective(s): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Was client's objective(s) \_\_\_\_\_ Achieved \_\_\_\_\_ Partially Achieved \_\_\_\_\_ Not Achieved

Summary of Work Since Last Case Update (or attach copy of time record): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total hours spent on this case: \_\_\_\_\_

Did another professional (CPA, real estate appraiser, court reporter) assist with this case? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, please describe and provide hours donated: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Please use this space for comments and suggestions concerning the services of the Pro Bono Referral System: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**REIMBURSEMENT OF NECESSARY OUT OF POCKET EXPENSES**

Note: 1. Fax charges will not be reimbursed 2. Expenses over \$30 must be approved in advance.

| <u>Item</u> | <u>Amount</u> |
|-------------|---------------|
| _____       | _____         |
| _____       | _____         |
| _____       | _____         |

Total Expenses (litigation only ) paid by client \_\_\_\_\_

Total Requested from Pro Bono \_\_\_\_\_